United Nations A/63/5/Add.1/Corr.1

General Assembly
Official Records
Sixty-third Session
Supplement No. 5 (A/63/5/Add.1)

21 October 2008

Financial report and audited financial statements for the biennium ended 31 December 2007 and Report of the Board of Auditors

United Nations Development Programme

Corrigendum

Chapter IV, Financial statements for the biennium ended 31 December 2007, page 129

Insert the table appearing on the reverse side of this sheet

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United Nations Development Programme
Biennium 2006-2007

Overview
Assets, liabilities and reserves and fund balances as at 31 December 2007
(Thousands of United States dollars)

	Regular resources activities		*Other resources activities*		*Funds administered by UNDP*	
	2007	*2005*	*2007*	*2005*	*2007*	*2005*
Liabilities						
Operating funds payable to Governments	—	440	3 081	5 989	131	131
Operating funds payable to executing agents	1 748	4 790	29 935	24 540	718	1 538
Unliquidated obligations	51 233	41 248	247 498	203 641	4 250	3 769
Accounts payable	123 095	178 997	150 067	118 436	7 665	2 957
Due to core activities by						
Reserve for field accommodation	—	—	2 527	4 272		
Junior Professional Officers programme			—	—		
Trust funds established by UNDP			67 962	82 602		
Funds administered by UNDP					15 317	11 305
Due to "Other resources" and "Funds administered by UNDP"						
Cost-sharing	2 000 461	1 415 662				
Government cash counterpart contributions	15 630	13 532				
Trust funds established by UNDP	1 111 788	853 693				
Funds administered by UNDP	3 194	6 838				
United Nations Volunteers programme	—	895				
Junior Professional Officers programme	23 147	14 931				
Reimbursable services and miscellaneous activities	659 988	449 057				
Subtotal — due to other resources and funds administered by UNDP	**3 814 208**	**2 754 608**	—	—	—	—
Due to Special Measures Fund	—	—				
Due to United Nations current account	—	—				
Due to United Nations Office of Project Services	145 148	—				
Due to United Nations Population Fund	—	29 667				
Deferred liability — funds held in trust	1 280 044	—				

	Regular resources activities		*Other resources activities*		*Funds administered by UNDP*	
	2006	*2005*	*2007*	*2005*	*2007*	*2005*
Reserve for Field Accommodation Agency — reimbursement of construction costs	—	—	7 935	7 748		
Deferred income	24 747	—	20	20	—	—
Reserve for special initiatives	302	750				
Reserve for after-service health insurance	267 936	162 000				
UNV reserve for medical evacuation			422	706		
SIDA contingency reserve fund			12 376	9 227		
Total liabilities	**5 708 461**	**3 172 500**	**521 823**	**457 181**	**28 081**	**19 700**
Operational reserves	192 000	169 000	96 000	77 000	36 700	30 300
Endowment fund			3 000	3 000		
Fund balance — authorized level			25 000	25 000		
Special capital resources	1 570	1 570	—	—		
Unexpended resources	377 009	237 510	4 006 439	3 114 345	139 028	83 535
Total unexpended resources and special capital resources	**378 579**	**239 080**	**4 006 439**	**3 114 345**	**139 028**	**83 535**
Total reserves and fund balances	**570 579**	**408 080**	**4 130 439**	**3 219 345**	**175 728**	**113 835**
Total liabilities and reserves and fund balances	**6 279 040**	**3 580 580**	**4 652 262**	**3 676 526**	**203 809**	**133 535**
	Statement II.1		Statement II.2		Schedule 7	